

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Tuesday 28<sup>th</sup> May, 2019**

**No. 236**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 22/2019 – State Tax**

**Date: 23.04.2019**

**NOTIFICATION**

In exercise of the powers conferred by section 164 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government hereby appoints the 21<sup>st</sup> day of June, 2019, as the date from which the provisions of the Sikkim Goods and Services Tax (Fourteenth) Amendment Rules, 2018 rule 12 of [notification No. 74/2018–State Tax, dated the 31<sup>st</sup> December, 2018], shall come into force.

**Manoj Rai  
Additional Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.**